

## PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Donna Barone  
DOCKET NO.: 04-24555.001-R-1  
PARCEL NO.: 09-22-412-023-0000

The parties of record before the Property Tax Appeal Board are Donna Barone, the appellant, by attorney Edward Larkin of Park Ridge and the Cook County Board of Review.

The subject property consists of a 27-year-old, one-story style single-family dwelling of masonry construction containing 2,216 square feet of living area and located in Maine Township, Cook County. Amenities include two full baths, a full basement a fireplace and a two-car garage.

The appellant, through counsel, appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject, on of which is on the same street as the subject. These properties consist of one-story style single-family dwellings of masonry construction from 42 to 52 years old. The comparable dwellings contain one or two full baths, fireplaces and have garages; one has air conditioning; and one has an additional half bath. The comparables range in size from 1,910 to 2,274 square feet of living area and have improvement assessments ranging from \$16.39 to \$17.18 per square foot of living area. A copy of the subject's 2004 board of review final decision was also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$49,088, or \$22.15 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	11,570
IMPR.:	\$	44,320
TOTAL:	\$	55,890

Subject only to the State multiplier as applicable.

detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of one-story style single-family dwellings of masonry construction. The comparables contain two or three full baths, basements, and air conditioning; three have garages; and two have fireplaces and additional half baths. These properties range from 27 to 29 years old; in size from 1,760 to 1,919 square feet of living area and have improvement assessments ranging from \$21.92 to \$27.72 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

The Board finds that the parties submitted six properties as comparable to the subject. The Board finds that all of the improvements are comparable in amenities; five slightly inferior in size; three are inferior in age; and two are slightly inferior in construction type when compared to the subject. Three of these properties are located on the same street as the subject and the Board accords these properties the most weight. The Board finds that these properties have improvement sizes ranging from 1,869 to 1,919 square feet of living area and improvement assessments ranging from \$17.18 to \$22.15 per square foot of living area. Accepted assessment theory suggests that as building size increases the value per square foot decreases, all other things being equal. In the instant cause, the Board finds that this theory does not appear in practice. After considering adjustments and the differences in comparables located on the same street as the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties located in close proximity to the subject.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.